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In order to achieve the object as described above, the present invention provides a chemically peeling agent comprising a component (A) having the following general formula:



(wherein B is an alcohol residue;

AO is an alkylene-oxy group having 3 to 18 carbon atoms;

a is an integer of 1 or more;

m is an integer of 4 or more; and

n is 0 or an integer of 1 or more;

provided that a molar amount m of the oxidized ethylene to be added is a value that amounts to 40% or more of the entire molecular weight of an ethylene oxide chain moiety)

and a phenol compound (B) formulated in an amount ranging from 10% to 30% by weight.

(Please note that in line 10 of the above amended paragraph there is an underlined character which is part of the original specification.)

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Amend the third complete paragraph at page 4 of the specification as follows, the changes being shown by brackets and underlining in an Appendix hereto:

A2 The amount of the phenol compound to be added may be in the range of from 10 to 30% by weight. When the phenol compounds are to be combined with two kinds or more, the amounts of the compounds are to be appropriately selected within the scope so as to effectively peel the horny layer off and cause no side effects.

Delete the heading and four paragraphs at page 7, lines 6-21 of the specification.

Amend the heading at page 7, line 22 of the specification as follows, the changes being shown by brackets and underlining in the Appendix hereto:

Example 4

Delete the heading and six paragraphs at page 8, lines 4-23 of the specification.

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Amend the heading at page 8, line 24 of the specification, the changes being shown by brackets and underscoring in an Appendix hereto:

Example 5

Delete the heading and five paragraphs at page 9, lines 6-21, of the specification.